

Allowable Costs for IDEA Entitlement and IDEA Recovery Grants

For a particular cost to be allowed, it must be an excess cost of providing special education and related services. Only allowed costs may be charged to the flow-through or preschool entitlement grants (including IDEA recovery funds).

When determining whether a cost is an excess cost, ask the following guiding questions:

In the absence of special education needs, would this cost exist?

If the answer is...

- No, then the cost is an excess cost and may be eligible.
- Yes, then the cost is not an excess cost and is not allowed.

Is this cost also generated by students without disabilities?

If the answer is...

- No, then the cost is an excess cost and may be eligible.
- Yes, then the cost is not an excess cost and is not allowed.

If it is a child specific service, is the service documented in the student's IEP?

If the answer is...

- Yes, then the cost is an excess cost and may be eligible
- No, then the cost is not an excess cost and is not allowed.

For a particular cost to be allowed, it also must be *necessary* and *reasonable* for proper and efficient performance and administration of the grant. A cost is reasonable if it does not exceed what a district would normally incur in the absence of federal funds. Additional guidance about standards for determining costs for federal grants is available from Office of Management and Budget (OMB) Circular A-87 (<http://www.whitehouse.gov/omb/circulars/a087/a087-all.html#attb>).

Any individual charged to a federal grant must keep time and effort reporting whether or not it is a semi-annual certification or monthly personnel activity reports (PAR). Semi-annual certification is completed by those individuals who have a single cost object; monthly personnel activity reports are completed by individuals who have multiple cost objectives. Under IDEA, any individual who is not 100% special education would need to complete monthly PARs.. Time and effort reporting are a part of the allowable costs as defined by the Office of Management and Budget.

The chart beginning on page 2 identifies budget items allowed for IDEA Part B flow-through or preschool entitlement funds. The items that are allowed may not be charged to funds budgeted for coordinated early intervening services (CEIS).

Allowable Costs for IDEA Entitlement and IDEA Recovery Grants

Symbol Key:



Always allowed


















Allowed, but special requirements or additional information required


















Never allowed








Allowed	Not Allowed	Budget Item	Special Requirements or Additional Information
		ADVERTISING: Costs associated with advertising in media such as newspapers, radio and television, direct mail, exhibits, electronic or computer transmittals.	Allowed for IDEA-related recruitment of personnel, procurement of goods and services, and other specific purposes necessary to meet the requirements of the IDEA grant.
		AIDES: Salaries and fringe benefits.	Aides must be employees of an LEA, CESA or CDEB. Contracted services for privately employed special education aides may not be charged to the IDEA grants. Aides must work under the supervision of an appropriately licensed special education teacher and perform duties consistent with the role of an aide, while not assuming the role of a teacher.
		BUILDING CONSULTATION TEAMS: Salaries and fringe of team members, costs associated with meeting expenses, stipends, travel.	These meeting are not devoted to the identification, evaluation, or placement of children with disabilities, or the provision of special education services; therefore, meeting costs are not allowed.
		BUS PURCHASE, LEASE or RENTAL: Vehicle purchase or lease, insurance, repair, and maintenance. See also "Transportation Costs – Special Education"	Vehicles must be used ONLY to transport special education students. Students using the bus purchased with IDEA funds must have the need for specialized transportation documented in their IEPs.
		BUS DRIVER: Salaries and fringe benefits.	The salary and fringe benefits of a bus driver are allowed ONLY for the time the driver transports children with disabilities whose IEPs require specially designed transportation.
		CHILD FIND ACTIVITIES: Costs associated with public awareness, notices, screening.	Child find activities are allowed for identification of children with disabilities.
		CLASSROOM SPACE RENTAL: Costs associated with renting extra classroom space for special education students due to overcrowding.	LEAs may not use federal funds to rent extra classroom space to alleviate overcrowding, e.g., paying rent for a trailer used as a portable special education classroom.
		CLERICAL SUPPORT: Salaries and fringe benefits.	Only the actual time spent supporting special education is allowed. If the position is not dedicated 100% to special education, clerical work must be documented by personnel activity reports as required by OMB Circular A-87.







Allowed	Not Allowed	Budget Item	Special Requirements or Additional Information
		COMPUTERS FOR STUDENTS	Acquisition of computers are NOT an excess cost, and therefore not allowed, if the LEA has decided to equip classrooms in a school and simply charges the IDEA grant a prorated amount based upon the number of children with disabilities in the school. The equipment is an excess cost when related to the needs of a child with a disability in accordance with the IEP of the child. It may be provided in a regular education class or other education-related setting, even if one or more nondisabled children benefit. When the equipment is no longer needed to meet the IEP needs of a child with a disability, it must be managed or disposed of in accordance with 34 CFR 80.32, Education Department General Administrative Regulations. http://www.ed.gov/policy/fund/reg/edgarReg/edlite-part80c.html
		COMMUNICATION DEVICES FOR STAFF: Costs associated with lease or purchase and charges for use of desk phones, cell phones, pagers and radios.	Communication devices are allowed ONLY for special education activities. If a device also is used for other non-special education activities, documentation is required of the extent to which it is used for special education and the other activities. Costs for personal use are not allowed.
		COMPUTER NETWORKS: Costs associated with a LEA's computer networks.	A LEA's computer networking costs are provided district-wide and are not an excess cost of special education.
		CONSTRUCTION: Of either new facilities or altering of existing facilities.	LEAs must have prior approval to use IDEA funds for construction or alteration of existing facilities. An application for prior approval will be posted on the DPI web site.
		CONSULTANT SERVICES: Costs associated with contracted services from a consultant (non-CESA or CDEB personnel)	LEAs may contract with consultants to provide information about methods, techniques, and strategies to use for children with disabilities or advice to staff for a particular student.
		CONTRACTED SPECIAL EDUCATION or RELATED SERVICES (non-2R Charter School)	Except for nursing, occupational and physical therapy, and job coaches, LEAs may NOT contract for special education or related services as direct services to children from private individuals or agencies other than an LEA, CESA or CDEB.
		CONTRACTED SERVICES FOR SPECIAL EDUCATION OR RELATED SERVICES (2R Charter School)	2R charter schools are exempt from Wisconsin state statutes that restrict LEAs from contracting privately for special education and related services.
		CONTRACTED SERVICES - PARENTALLY-PLACED PRIVATE SCHOOL STUDENTS	Federal law specifically authorizes provision of services for parentally-placed private school students through contract with an individual, agency, organization, or other entity.







Allowed	Not Allowed	Budget Item	Special Requirements or Additional Information
		CURRICULUM DEVELOPMENT: Costs associated with substitutes, release time, or extended contract.	Costs related to substitute teachers, release time, and extended contract for development of curriculum for special education students is allowed for both regular and special education staff.
		DISTRICT ADMINISTRATORS: Salaries and fringe benefits.	The salary and fringe benefits of a district administrator cannot be charged to federal grants even if the administrator is providing special education support and is appropriately licensed. (OMB Circular A-87, Attachment B, #19)
		EDUCATIONAL INTERPRETERS: Salaries and fringe benefits. See also "Foreign Language Interpreters for Students" See also "Foreign Language and Sign Language Interpreters for IEP Meetings"	Educational interpreters must be employees of an LEA, CESA or CDEB. Contracted services for private practice educational interpreters may not be charged to the IDEA grants.
		EQUIPMENT - NON-CAPITAL (less than \$5,000 per unit): Equipment to support special education and related services.	
		EQUIPMENT - CAPITAL (\$5,000 or more per unit): Equipment to support special education and related services.	LEAs must receive prior approval from DPI to use IDEA funds for equipment with a useful life of more than one year and that costs \$5,000 or more per unit. An application for prior approval will be posted on the DPI web site.
		EQUIPMENT - SECURITY: Cameras and other devices.	Acquisition of cameras and other security devices are NOT an excess cost, and therefore not allowed, if the LEA has decided to equip classrooms in a school or its buses and simply charges the IDEA grant a prorated amount based upon the number of children with disabilities in the school. The equipment is an excess cost when related to the needs of a child with a disability in accordance with the IEP of the child. It may be provided in a regular education environment or other education-related setting, even if one or more nondisabled children benefit. When the equipment is no longer needed to meet the IEP needs of a child with a disability, it must be managed or disposed of in accordance with 34 CFR 80.32, Education Department General Administrative Regulations. http://www.ed.gov/policy/fund/reg/edgarReg/edlite-part80c.html
		EXTENDED SCHOOL YEAR (ESY): Personnel, supplies, equipment, transportation, and any other services identified in the student's IEP.	The need for ESY must be documented in the student's IEP.







Allowed	Not Allowed	Budget Item	Special Requirements or Additional Information
		FOREIGN LANGUAGE INTERPRETERS FOR STUDENTS: Salaries and fringe benefits or contracted costs.	Providing interpreters for students who have limited English proficiency is a responsibility of the LEA and not considered an excess cost of special education.
		FOREIGN LANGUAGE AND SIGN LANGUAGE INTERPRETERS FOR IEP MEETINGS: Salaries and fringe benefits or contracted costs.	LEAs may contract with a private vendor for interpreter services for IEP meetings. Expenditures related to IEP meetings are considered an excess cost of special education.
		GUIDANCE COUNSELORS: Salaries and fringe benefits. See also “Act 221” in the Information section.	Guidance counselors must be employees of an LEA, CESA or CDEB. Contracted services from private practice guidance counselors may not be charged to the IDEA grants. Costs must be IEP-driven or related to the evaluation of a child. Day-to-day costs of services provided to all students are not allowed. Only the actual time spent supporting special education is allowed. If the position is not dedicated 100% to special education, guidance counselors must document their work with personnel activity reports as required by OMB Circular A-87.
		IEP TEAM COORDINATORS: Salaries and fringe benefits.	Salaries and fringe benefits of staff who coordinate a LEA’s IEP system, train staff, and review IEPs are allowed. Only the actual time spent coordinating IEPs is allowed. If the position is not dedicated 100% to special education, IEP coordinators must document their work with personnel activity reports as required by OMB Circular A-87.
		INDIRECT COSTS: Costs incurred to benefit more than one program or objective not readily assignable to the programs.	The indirect cost rate is negotiated between a LEA and DPI’s Division for Finance and Management. The IDEA budget software allows a LEA to enter in an approved indirect cost rate up to its negotiated amount. If the LEA does not have an approved indirect rate, the LEA cannot claim indirect costs. Additional information on indirect costs is available at http://www.dpi.wi.gov/sfs/indirect.html
		INTERNS: Costs associated with interns working in the school district.	Only the cost of special education services provided by licensed special education teachers or providers is allowed.
		JOB COACHES: A job coach works directly with a student with a disability in a work site to help the student learn the specific requirements of the job; learn work-related activities and requirements; and learn appropriate work-related behaviors.	Students who have an IEP may participate in vocational experiences if it is determined appropriate for them at their IEP meeting. A job coach must work under the direction and supervision of a LEA, CESA, or CDEB special education staff. Job coaches may be provided through contract with an individual, agency, organization, or other entity.








Allowed	Not Allowed	Budget Item	Special Requirements or Additional Information
		LEGAL EXPENSES: Attorney fees for IDEA state complaints, due process hearings, representation at IEP team meetings, facilitated IEP team meetings, mediation sessions, or any student-specific consultation.	
		LEGAL EXPENSES - PROFESSIONAL DEVELOPMENT / POLICY DEVELOPMENT: Contracted staff training, in-service, or policy development and review.	
		MAINTENANCE OF SPECIAL EDUCATION EQUIPMENT: Assistive technology devices; copying machines, printers, elevators, etc.	If the equipment is used for special education only, the cost of maintaining the equipment may be charged to the IDEA grant.
		MEDICAID EXPENSES	
		NURSE – SCHOOL-BASED: Salaries and fringe benefits for LEA employees or costs for contracted nursing services. See also “Act 221” in the Information section.	Costs must be IEP-driven or related to the evaluation of a child. Day-to-day costs of nursing services provided to all students are not allowed. Only the actual time providing related services required by IEPs or performing evaluations is allowed. If the position is not dedicated 100% to special education, school nurses must document their work with personnel activity reports as required by OMB Circular A-87.
		OCCUPATIONAL THERAPISTS (OT) and OT ASSISTANTS: Salaries and fringe benefits for LEA employees or costs for contracted OT services.	
		OFF-SITE SPECIAL EDUCATION PROGRAMS: Costs associated with renting off-site locations for special education programs. Costs are allowed under limited circumstances.	LEAs may rent space for alternative special education programs under the following limited circumstances: the special education program must be housed off district property; it must serve only students with disabilities; and it must be required as part of the child’s placement.
		PARAPROFESSIONALS: Salaries and fringe benefits.	Paraprofessionals must be employees of an LEA, CESA or CDEB. Contracted services for privately employed paraprofessionals may not be charged to the IDEA grants. Paraprofessionals must work under the supervision of an appropriately licensed special education teacher and perform duties consistent with the role of paraprofessional, while not assuming the role of a teacher.




Allowed	Not Allowed	Budget Item	Special Requirements or Additional Information
		PARENT LIAISONS: Salaries and fringe benefits or contracted services.	Salary and fringe benefits are allowed ONLY to the extent the parent liaison provides support to parents of children with disabilities. If the position is not dedicated 100% to special education, parent liaisons must document their work with personnel activity reports required by OMB Circular A-87.
		PHYSICAL THERAPISTS (PT) and PT ASSISTANTS: Salaries and fringe benefits for LEA employees or costs for contracted PT services.	
		POLICE LIAISON: Salaries and fringe benefits for LEA employees or costs for contracted police liaison services.	Costs must be unique services provided only to students receiving special education services. The day-to-day cost of services to the entire student population or a portion of the cost of services provided to the entire student population is not an allowable cost. Only the actual time spent supporting special education is allowed. If the position is not dedicated 100% to special education, LEA-employed police liaisons must document their work with personnel activity reports as required by OMB Circular A-87.
		PARENTALLY-PLACED PRIVATE SCHOOL STUDENTS - SPECIAL EDUCATION AND RELATED SERVICES: Equitable services.	Equitable services may be provided by employees of a school district, a CESA, or a CDEB. In addition, federal law specifically permits provision of equitable services to parentally-placed private school students through contract with an individual, agency, organization, or other entity. For additional information on equitable services, view http://www.dpi.wi.gov/sped/bul06-03.html
		PLAYGROUND EQUIPMENT: Accessible playground equipment.	The additional costs of making a playground accessible to children with disabilities are allowed. Additional equipment or the additional cost of acquiring accessible equipment may be funded. The equipment may be used in a regular education setting, even if one or more nondisabled children benefit.
		PRINCIPLES OR ASSISTANT PRINCIPLES: Salaries and fringe benefits.	Salaries for principals and assistant principals may not be charged to the IDEA grant. If an individual is employed as a part-time principal and also as a part-time special education teacher or provider, the salary and fringe benefits for teaching special education or providing other special education services may be charged to the IDEA grant. The individual must document the work with personnel activity reports as required by OMB Circular A-87.
		PROFESSIONAL DEVELOPMENT: Costs associated with registration fees, travel, conference expenses.	Registration fees, travel, and conference expenses associated with special education inservice training of regular education and special education staff are allowed.

Allowed	Not Allowed	Budget Item	Special Requirements or Additional Information
		PSYCHOLOGISTS - SCHOOL-BASED: Salaries and fringe benefits. See also “Act 221” in the Information section.	School psychologists must be employees of a LEA, CESA or CDEB. Contracted services for private practice school psychologists for direct services to students may not be charged to the IDEA grants. Costs must be IEP-driven or related to the evaluation of a child. Day-to-day costs of services provided to all students are not allowed. Only the actual time spent supporting special education is allowed. If the position is not dedicated 100% to special education, school psychologists must document their work with personnel activity reports as required by OMB Circular A-87.
		PSYCHOLOGISTS - STUDENT EVALUATIONS: Contractual costs.	Allowed only for a psychologist to provide evaluation services.
		REMODELING: Costs associated with accessibility projects.	Allowed only to provide access to students with disabilities and must be an excess cost of special education. Costs must be necessary and reasonable. LEAs must have prior approval from DPI to use IDEA funds for remodeling for accessibility. An application for prior approval will be posted on the DPI web site.
		SECRETARIAL STAFF: Salaries and fringe benefits.	Only the actual time spent supporting special education is allowed. If the position is not dedicated 100% to special education, secretarial work must be documented by personnel activity reports required by OMB Circular A-87.
		SECURITY CAMERAS or OTHER SECURITY MEASURES See also “Equipment – Security”	Generally, security cameras are not an excess cost of special education. However, when the camera or other device is purchased for a vehicle used only to provide special transportation to children with disabilities, it is allowed.
		SMART BOARDS	Acquisition of SMART boards are NOT an excess cost, and therefore not allowed, if the LEA has decided to equip classrooms in a school and simply charges the IDEA grant a prorated amount based upon the number of children with disabilities in the school. The equipment is an excess cost when related to the needs of a child with a disability in accordance with the IEP of the child. It may be provided in a regular education class or other education-related setting, even if one or more nondisabled children benefit. When the equipment is no longer needed to meet the IEP needs of a child with a disability, it must be managed or disposed of in accordance with 34 CFR 80.32, Education Department General Administrative Regulations. http://www.ed.gov/policy/fund/reg/edgarReg/edlite-part80c.html

Allowed	Not Allowed	Budget Item	Special Requirements or Additional Information
		SOCIAL WORKERS - SCHOOL BASED: Salaries and fringe benefits. See also “Act 221” in the Information section.	School social workers must be employees of an LEA, CESA or CDEB. Contracted services for private practice social workers providing school social work services directly to students may not be charged to the IDEA grants. Costs must be IEP-driven or related to the evaluation of a child. Day-to-day costs of services provided to all students are not allowed. Social workers must be appropriately licensed to deliver services they are assigned. Only the actual time spent supporting special education is allowed. If the position is not dedicated 100% to special education, social workers must document their work with personnel activity reports as required by OMB Circular A-87.
		SOCIAL WORKERS – STUDENT EVALUATIONS: Contractual costs.	Allowed only for a social worker to provide evaluation services.
		FOREIGN LANGUAGE INTERPRETERS FOR STUDENTS: Salaries and fringe benefits or contracted costs.	Providing interpreters for students who have limited English proficiency is a responsibility of the LEA and not considered an excess cost of special education.
		FOREIGN LANGUAGE AND SIGN LANGUAGE INTERPRETERS FOR IEP MEETINGS: Salaries and fringe benefits or contracted costs.	LEAs may contract with a private vendor for interpreter services for IEP meetings. Costs associated with IEP meetings are considered an excess cost of special education.
		STIPENDS FOR STUDENTS WITH DISABILITIES: Costs associated with student workers charged under salaries or purchased services.	A student must receive the minimum wage if she/he is in an employment relationship. In an employment relationship, the student provides services of immediate benefit to the employer - services that would otherwise be provided by a paid employee. As a result of the student’s activities, paid positions may remain unfilled and regular employees may be relieved of their normal duties. A student may receive less than the minimum wage if she/he is not in an employment relationship. A student is not in such a relationship if the student works as part of an educational activity for the benefit of the student, the student does not displace a regular employee, and the student works under close supervision.
		STUDENT CONSULTATION TEAMS: Salaries and fringe of team members, meeting expenses, stipends, travel.	These meeting are not devoted to the identification, evaluation, or placement of children with disabilities, or the provision of special education services students or issues; therefore, meeting costs are not allowed.

Allowed	Not Allowed	Budget Item	Special Requirements or Additional Information
		SUBSTITUTE TEACHERS: Salaries and fringe benefits.	<p>Substitute teacher costs are allowed for special education teachers.</p> <p>Substitute teacher costs are allowed for regular education teachers performing duties such as attending special education inservice training, attending IEP team meetings, or engaging in planning meetings or consulting with special education teachers to benefit children with disabilities.</p> <p>A short-term substitute may be employed to teach any subject at any grade level, but for no more than 20 consecutive days in the same teaching assignment.</p> <p>A long-term substitute must be a licensed teacher or a licensed substitute teacher and employed only in the subject and grade level in which the teacher is licensed.</p> <p>An emergency license or permit may be granted to a long-term substitute.</p>
		SUMMER SCHOOL: Salaries and fringe of instructors, aides, paraprofessionals, adaptive equipment, transportation, supplies or any other costs related to a student with disabilities attending summer school. See also "Extended School Year (ESY)"	<p>Summer school classes are not special education, because they are not required; they are not based upon the child's individual needs, and they do not require an IEP. Thus, they are not excess costs of providing special education.</p> <p>See Bulletin #96.01</p>
		SUPERINTENDENTS (DISTRICT ADMINISTRATORS): Salaries and fringe benefits.	The salary and fringe benefits of superintendents cannot be charged to federal grants, even if the superintendent is providing special education support and is appropriately licensed. (OMB Circular A-87, Attachment B, #19)
		TEACHERS – SPECIAL EDUCATION: Salaries and fringe benefits.	Special education teachers must be employees of a LEA, CESA or CDEB. Contracted services for privately employed teachers may not be charged to the IDEA grants.
		TEACHERS – REGULAR EDUCATION: Salaries and fringe benefits. See also "Substitute Teachers"	<p>Regular education teachers may be paid to attend special education in-service activities and IEP meetings.</p> <p>Instructional costs of regular education teachers are not allowed.</p>
		TECHNOLOGY STAFF: Salaries and fringe benefits for LEA employees or costs for contracted IT services.	<p>LEA, CESA, and CDEB technology staff expenses for programming or maintaining special education and related services databases and applications are allowed and may include coordination or administration of technology services.</p> <p>Private contracts for special education database maintenance or programming also are allowed.</p> <p>If the position is not dedicated 100% to special education,, then the individual must document his/her work with personnel activity reports as required by OMB Circular A-87.</p>

Allowed	Not Allowed	Budget Item	Special Requirements or Additional Information
		TRANSITION SERVICES – PRESCHOOL: Costs associated with preschool transition activities.	Services must be identified in the student’s IEP. These costs may also be incurred when school is not in session.
		TRANSITION SERVICES: Costs associated with work experiences, job coaches, and transition coaches.	LEAs may contract with private agencies to provide a work environment for students with disabilities who are typically ages 18-21. This expense is commonly listed as a purchased service and may also be listed as rent. The transition services must be identified in the student’s IEP. These costs may also be incurred when school is not in session.
		TRANSPORTATION COSTS - SPECIAL EDUCATION: Costs incurred by the district	Allowable special education transportation costs include repair or servicing of special education vehicles, insurance, mileage, and bus driver / bus aide costs.
		TRANSPORTATION COSTS – CONTRACTED FOR SPECIAL EDUCATION: Costs associated with private agencies, other LEAs, or parents.	Contracts with parents are allowed if the transportation is identified on the student’s IEP.
		TUITION FOR SPECIAL EDUCATION INSTRUCTIONAL STAFF	Tuition is allowed as a fringe benefit for special education instructional staff. Budget this item as improvement of instruction (221000) under the salaries and fringe benefits object (100s/200s).
		TUITION – OPEN ENROLLMENT: Costs associated with a student’s special education instructional program.	IDEA funding may ONLY be used for the special education related costs of open enrollment. The open enrollment “base amount” is considered the cost of regular education. LEAs may only use IDEA funds to pay the excess cost, which are the additional student-specific special education costs. To access information related to this requirement, go directly to http://dpi.wi.gov/sped/pdf/tip-purchased-public-instruction.pdf
		TUITION – NON-OPEN ENROLLMENT:	Tuition is allowed for placement in a public school, a private school, or the education unit of a licensed residential care center (RCC). Only the excess cost of providing special education services is allowed. A private school must be listed with DPI http://dpi.wi.gov/schlprv.html or meet the definition of a private school in s.118.165(1) Wis. Stats., http://dpi.wi.gov/sms/private.html . The teachers must hold proper DPI licenses. Tuition also is allowed for placement in the education unit of an RCC licensed under s. 48.60, Wis. Stats. A list of licensed RCCs can be found at http://dcf.wisconsin.gov/childrenresidential/Directories/CW-Directories.HTM .

Allowed	Not Allowed	Budget Item	Special Requirements or Additional Information
		TUITION – TECHNICAL COLLEGE CLASSES FOR STUDENTS WITH DISABILITIES: Tuition to a local technical college for a special education program for a student with a disability.	These expenses are allowed if the program is required by the IEP and the student receives high school credit.
		TUTORING: Salaries and fringe benefits or stipends related to special education instructional service for children with disabilities only.	Instruction must be provided by a licensed special education teacher who is an employee of the LEA, CESA, or CDEB (an aide may provide services under the direction of a licensed special education teacher, but may not assume the role of a teacher). Contracted tutoring services from a private agency are only allowed for 2R charter schools.
		VEHICLE PURCHASE, LEASE or RENTAL: Vehicle purchase or lease, insurance, repair, and maintenance. See also “Transportation Costs – Special Education”	Vehicles must be used ONLY to transport special education students. Students using the bus purchased with IDEA funds must have the need for specialized transportation documented in their IEPs.

INFORMATION

ACT 221: Wisconsin Act 221 does not preclude a district from claiming the percentage of salary/fringe that exceeds state aid reimbursement guidelines from other funding sources such as federal grants. For example, a district may claim 84% of a school psychologist’s time against state special education categorical aid and the remaining 16% of time against a federal grant, assuming the district does not violate federal reimbursement guidelines in such areas as expenditure eligibility, personal activity reports, maintenance of effort, and supplanting.